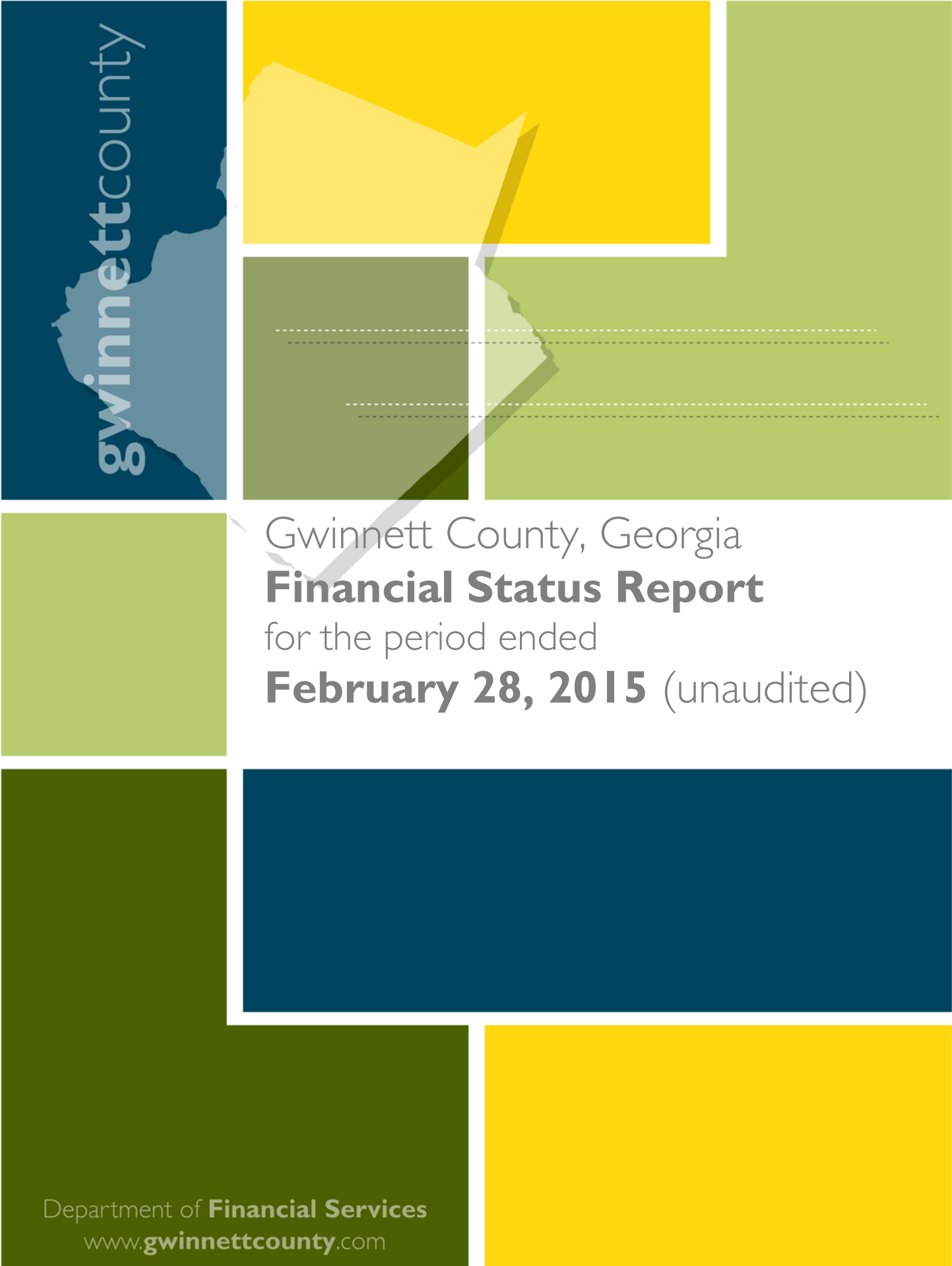




gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**February 28, 2015** (unaudited)



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**M E M O R A N D U M**

**TO:** Charlotte Nash, Chairman  
District Commissioners  
Glenn Stephens, County Administrator  
Phil Hoskins, Deputy County Administrator

**FROM:** Maria Woods  
CFO/Director of Financial Services

**DATE:** March 18, 2015

**SUBJECT:** Monthly Financial Report for the Period Ended February 28, 2015

This report, which includes unaudited information for the fiscal year through February 2015, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 9
Budget Adjustments by Fund Schedule	Page 50
Investment Update	Page 55

# Executive Summary

Notable events during February and early March included the finalization of the 2014 tax digest and initial preparations for the fiscal year 2016 budget process. Highlights from these activities are discussed below.

## **2014 Tax Digest**

During the month of February, the Tax Assessor's Office finalized the 2014 property tax digest; the final net countywide digest was \$25.5 billion. For countywide and each of the service districts, the 2014 final net digest amounts differ by approximately 6 percent from the estimated digest values used to establish the 2014 budget.

At the time the 2014 budget was developed (in the summer of 2013), the forecast anticipated an approximately 2 percent increase in the digest. Through the end of 2013, as the housing market improved, increasing home sale prices and increased construction necessitated that the Tax Assessor's office revalue more parcels than originally anticipated. As a result of these revaluations, the digest increase was larger than originally forecasted. In the summer of 2014, the County advertised that the countywide digest would be approximately \$25.4 billion after appeals. The difference between the advertised countywide 2014 digest and the final countywide digest was 0.4 percent.

## **2016 Budget Preparation**

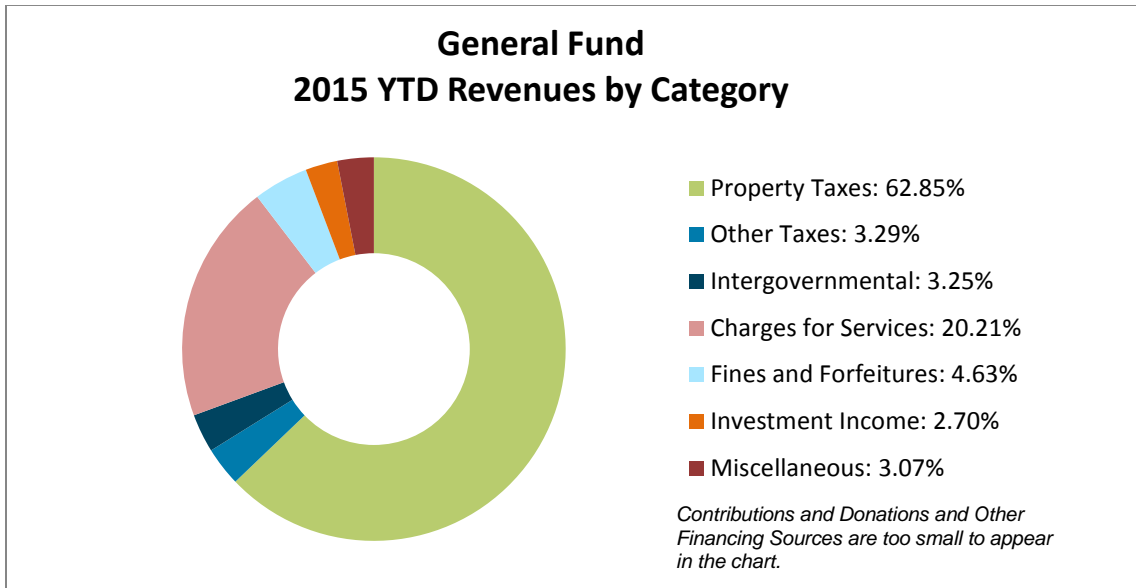
In preparation of the fiscal year 2016 budget process, departments have submitted their capital technology requests. Departments are expected to submit their Capital Improvement Plan (CIP) budgets by the end of April.

## **Investment Update**

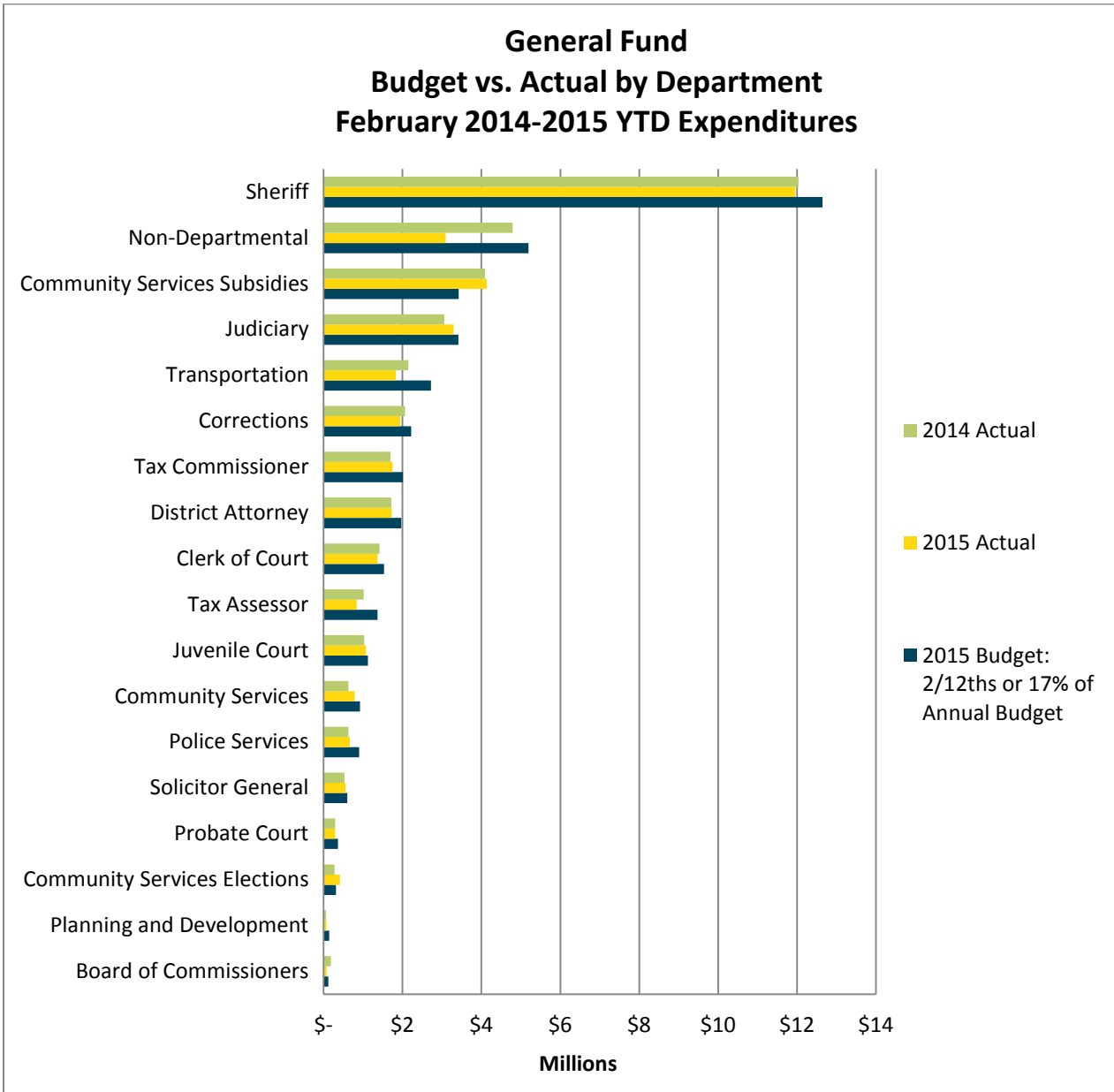
An update of the County's Investment Program is included in this report on pages 55-58. The Investment Update summarizes the County's financial position and investment activities through December 31, 2014.

## General Fund (page 9)

The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections.



Current year motor vehicle taxes and prior year property taxes make up nearly 63 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.



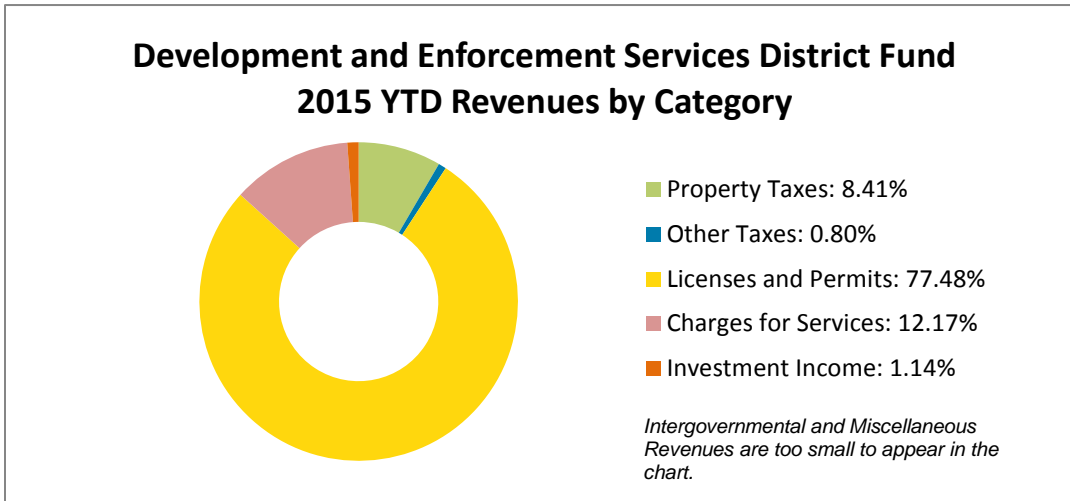
Non-Departmental expenditures are significantly lower than this same time last year. A large payment for the maintenance of our 800 MHz radio system was prepaid in 2014 and is expected to be allocated to expenditures in March. Last year this allocation was recorded in January.

Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2015.

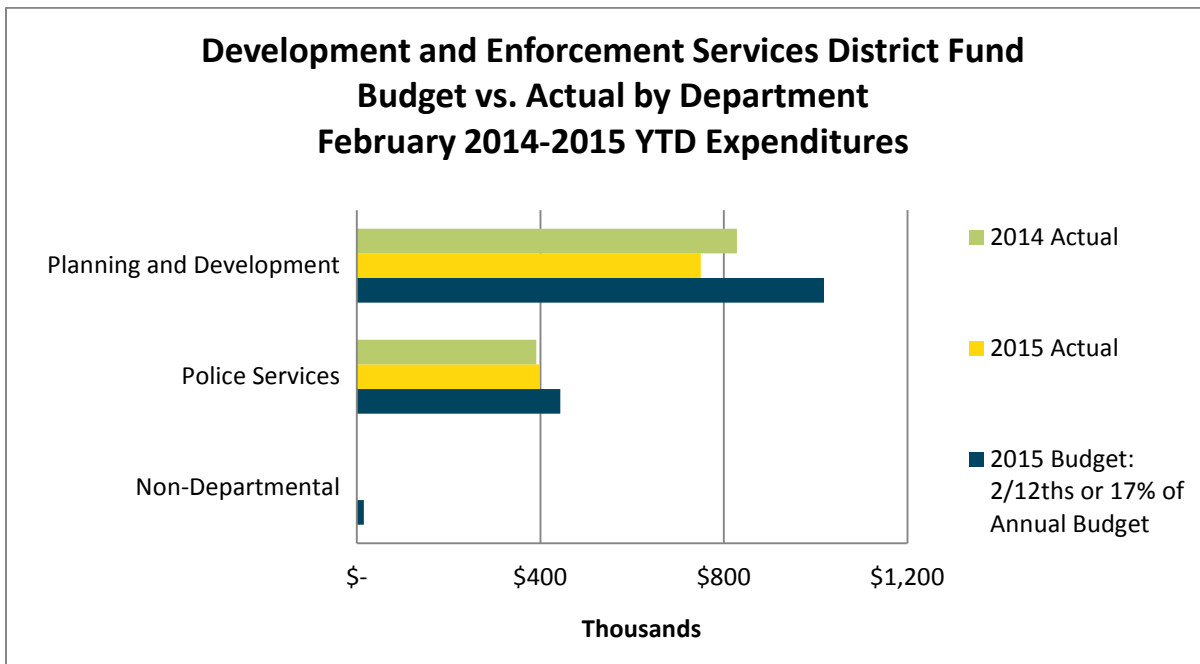
Community Services Elections are coming in slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to timing of payments for equipment maintenance. A large maintenance service payment that occurred in April last year was paid in February this year.

# Development and Enforcement Services District Fund (page 12)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district.

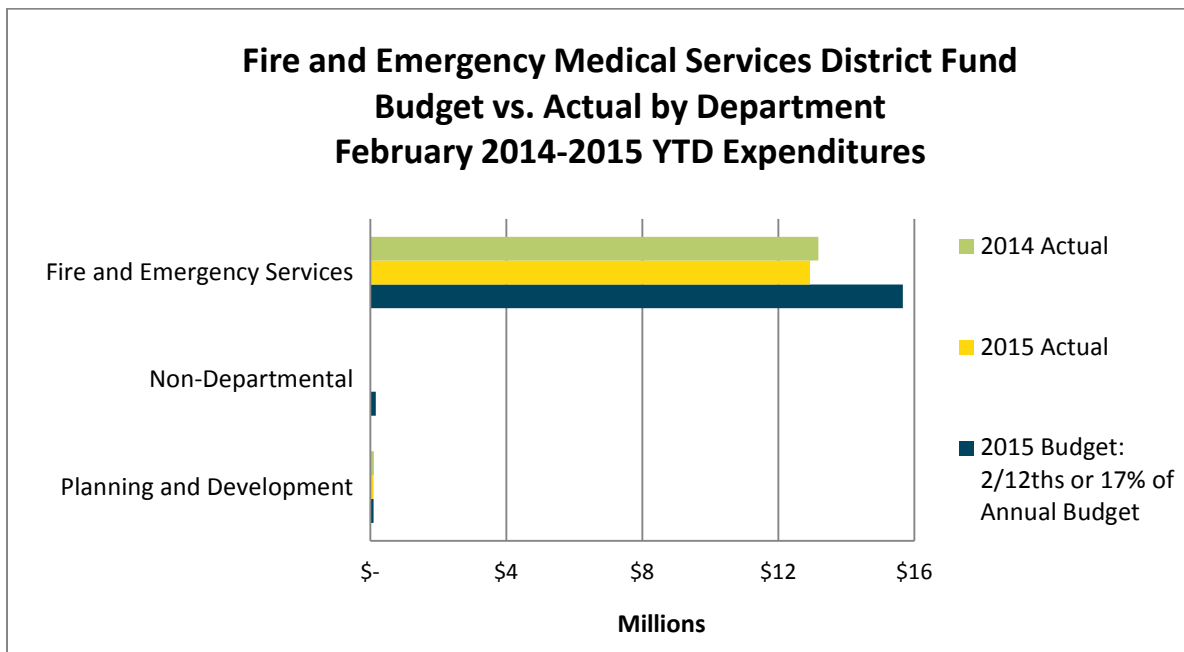
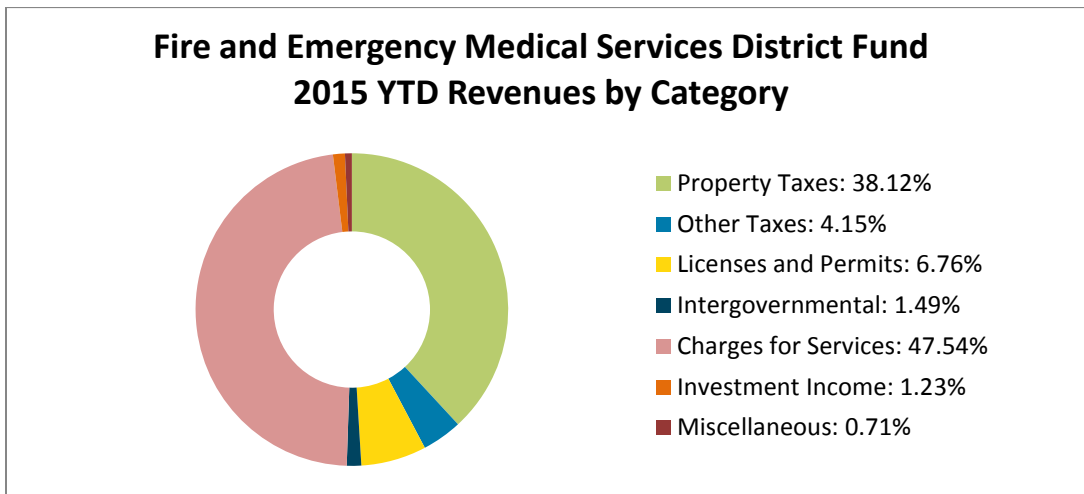


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 61 percent of the fund's current annual budget.



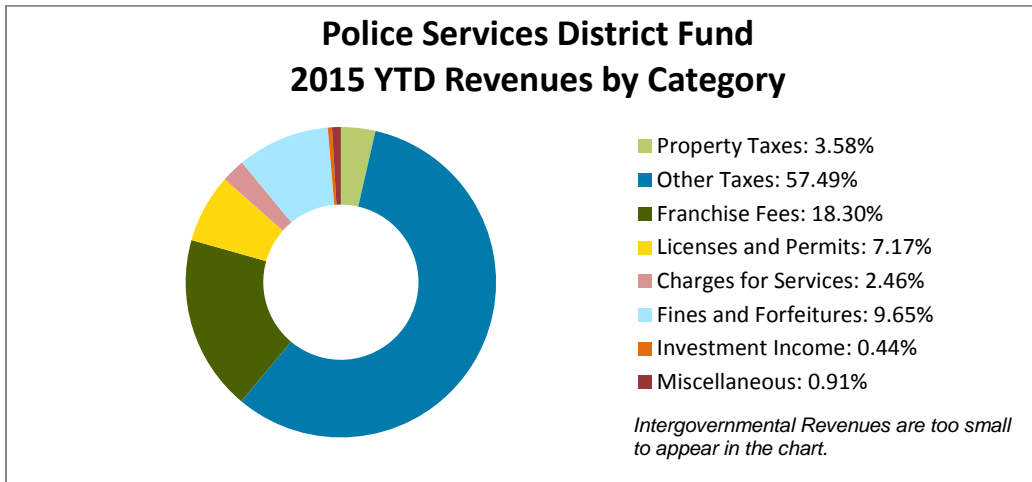
# Fire and Emergency Medical Services District Fund (page 13)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses continue to receive County-provided emergency medical services.



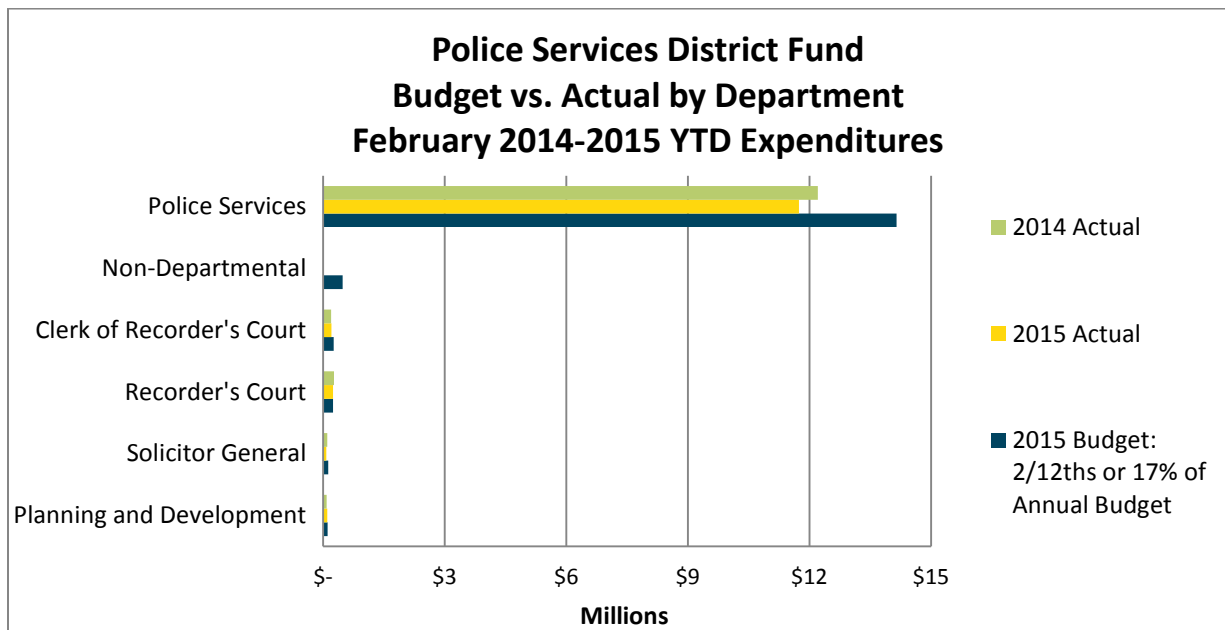
# Police Services District Fund (page 19)

The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.



*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

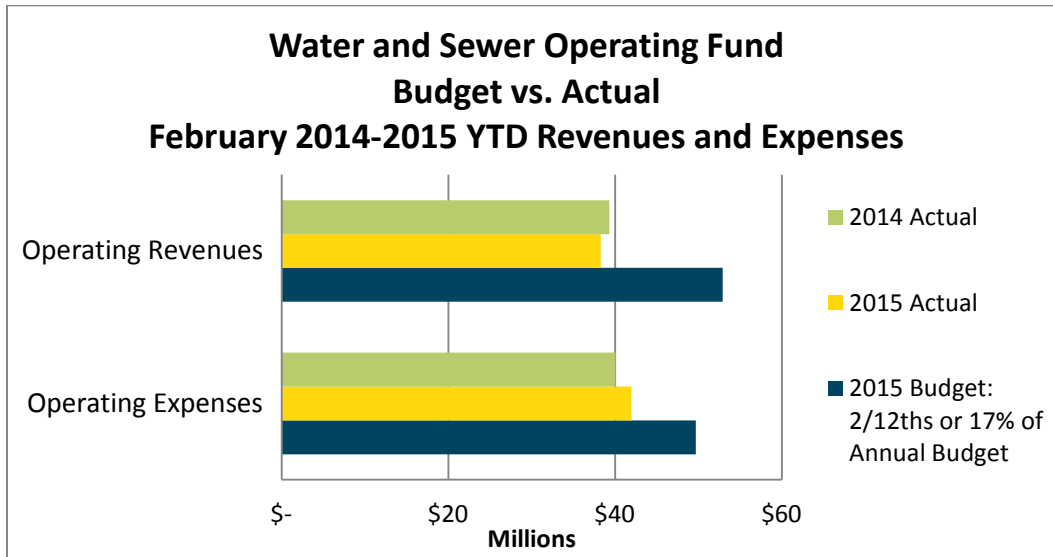
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 60 percent of the fund's current annual budget.





## Water and Sewer Operating Fund (page 43)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system.



Year-to-date Water and Sewer Operating Fund revenues through February 2015 came in approximately \$1 million below this same time last year. The year-over-year decrease in revenues is primarily attributable to a 5.7 percent decrease in water consumption this year over last year.

Year-to-date Water and Sewer Operating Fund expenses through February 2015 came in approximately \$1.9 million above this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 28 percent, or \$14.6 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 15 percent, or \$7.7 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

## Other Funds

Investment income is coming in stronger this year compared to last year in most funds, which is primarily due to additional funds available for investing and an investment strategy that capitalizes on instruments with higher yields.

# YTD financial report 2015 gwinnettcountry

## GENERAL FUND (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 141,897,599	\$ 141,897,599	\$ 141,897,599			
<b>Revenues:</b>						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 5,221,832	2.44%	\$ 5,657,249	2.77%
Intergovernmental	2,843,219	2,843,219	256,406	9.02%	530,179	14.13%
Charges for Services	22,461,915	22,461,915	1,595,524	7.10%	1,546,386	6.08%
Fines and Forfeitures	5,442,405	5,442,405	365,313	6.71%	670,890	14.40%
Investment Income	513,291	513,291	213,124	41.52%	150,572	12.31%
Contributions and Donations	82,752	82,752	3,807	4.60%	4,389	5.25%
Miscellaneous	1,277,956	1,277,956	242,765	19.00%	442,536	31.57%
Other Financing Sources	197,864	197,864	27,500	13.90%	27,500	13.76%
<b>TOTAL REVENUES</b>	<b>\$ 246,606,396</b>	<b>\$ 246,606,396</b>	<b>\$ 7,926,271</b>	<b>3.21%</b>	<b>\$ 9,029,701</b>	<b>3.74%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 76,761	10.64%	\$ 182,636	12.25%
Tax Assessor	8,205,627	8,205,627	840,035	10.24%	1,014,485	11.61%
Tax Commissioner	12,081,242	12,081,242	1,748,204	14.47%	1,699,022	14.89%
Transportation	16,486,993	16,334,296	1,837,125	11.25%	2,152,206	13.13%
Planning and Development	836,845	836,845	71,670	8.56%	62,635	9.57%
Police Services	5,465,614	5,428,186	665,516	12.26%	628,600	12.52%
Corrections	13,376,297	13,337,000	1,937,470	14.53%	2,065,744	14.95%
Community Services	5,572,992	5,554,209	785,095	14.14%	630,751	15.17%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	846,100	846,100	211,525	25.00%	208,550	24.82%
Board of Health	1,564,391	1,564,391	-	0.00%	-	0.00%
Coalition for Health and Human Services	55,074	55,074	-	0.00%	-	0.00%
Department of Family and Children's Services	371,768	371,768	-	0.00%	-	0.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	775,013	775,013	70,670	9.12%	96,272	12.47%
Library Subsidy	15,818,068	15,818,068	3,842,017	24.29%	3,779,517	24.59%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
Gwinnett Sexual Assault Center	117,250	117,250	-	0.00%	-	-
<b>Total Community Services Subsidies</b>	<b>20,549,659</b>	<b>20,549,659</b>	<b>4,132,910</b>	<b>20.11%</b>	<b>4,093,037</b>	<b>20.57%</b>
Community Services - Elections	1,902,553	1,897,909	416,588	21.95%	277,884	5.17%
Juvenile Court	6,414,973	6,749,473	1,073,781	15.91%	1,029,599	15.42%
Sheriff	75,228,755	75,866,855	11,954,389	15.76%	12,033,151	15.98%
Clerk of Court	9,203,505	9,203,505	1,369,531	14.88%	1,416,895	15.00%
Judiciary	17,622,406	20,494,006	3,296,748	16.09%	3,059,036	15.71%
Probate Court	2,150,318	2,178,618	296,681	13.62%	292,546	14.18%
District Attorney	11,814,052	11,814,052	1,727,731	14.62%	1,720,879	15.41%
Solicitor General	3,590,357	3,596,157	561,914	15.63%	531,287	14.50%
<b>Non-Departmental:</b>						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	999,229	16.67%	333,333	16.67%

# YTD financial report 2015 gwinnettcountry

**GENERAL FUND (001) continued**

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Contribution to Transit	4,819,572	4,819,572	803,262	16.67%	665,883	16.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,221,000	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	216,456	16.57%	206,334	16.66%
Other Miscellaneous	100,773	100,773	10,016	9.94%	16,435	11.45%
Other Post-Employment Benefit Reserve	-	6,201	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	19,200	12.39%	18,000	20.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,917,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,258,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	343,900	-	0.00%	-	0.00%
Pension Reserve	-	3,198	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	-	0.00%	-	-
800 MHZ Maintenance	2,883,874	2,883,874	11,458	0.40%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	36,891	18.67%	22,813	26.66%
<b>Total Non-Departmental</b>	<b>35,085,530</b>	<b>31,175,729</b>	<b>3,096,512</b>	<b>9.93%</b>	<b>4,791,363</b>	<b>17.87%</b>
Appropriations without Contribution to Fund Balance	246,308,949	246,024,599	35,888,661	14.59%	37,681,756	15.60%
Contribution to Fund Balance	297,447	581,797	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 246,606,396</b>	<b>\$ 246,606,396</b>	<b>\$ 35,888,661</b>	<b>14.55%</b>	<b>\$ 37,681,756</b>	<b>15.60%</b>
Projected Fund Balance December 31	<b>\$ 142,195,046</b>	<b>\$ 142,479,396</b>				
Estimated Fund Balance as of Report Date			<b>\$ 113,935,209</b>			

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## 2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Principal and interest are paid in January and interest only is paid again in July.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 12,935,782	\$ 12,935,782	\$ 12,935,782			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 86,012	1.41%	\$ 89,066	1.52%
Intergovernmental	26,140	26,140	2,101	8.04%	1,640	8.72%
Investment Income	-	-	1,727	-	3	3.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,142,158</b>	<b>\$ 6,142,158</b>	<b>\$ 89,840</b>	<b>1.46%</b>	<b>\$ 90,709</b>	<b>1.54%</b>
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 3,852,738	93.01%	\$ 3,800,288	91.06%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	3,852,738	93.01%	3,800,288	91.06%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,142,158</b>	<b>\$ 6,142,158</b>	<b>\$ 3,852,738</b>	<b>62.73%</b>	<b>\$ 3,800,288</b>	<b>64.66%</b>
Projected Fund Balance December 31	\$ 14,935,665	\$ 14,935,665				
Estimated Fund Balance as of Report Date			\$ 9,172,884			

# YTD financial report 2015 gwinnettcountry

## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. Gwinnett County is responsible for providing short-term planning and code enforcement services within this district. This District includes all properties within unincorporated Gwinnett County.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 8,055,374	\$ 8,055,374	\$ 8,055,374			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 63,501	1.05%	\$ 73,519	1.27%
Licenses and Permits	3,031,775	3,031,775	534,394	17.63%	431,133	17.00%
Intergovernmental	24,666	24,666	1,903	7.72%	1,381	-
Charges for Services	411,218	411,218	83,926	20.41%	52,850	16.33%
Investment Income	21,002	21,002	7,884	37.54%	627	2.22%
Miscellaneous	-	-	452	-	3,586	-
Other Financing Sources	362,258	362,258	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,926,204</b>	<b>\$ 9,926,204</b>	<b>\$ 692,060</b>	<b>6.97%</b>	<b>\$ 563,096</b>	<b>6.20%</b>
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 6,109,927	\$ 750,005	12.28%	\$ 828,287	13.25%
Police Services	2,677,058	2,662,501	398,274	14.96%	391,079	15.45%
Non-Departmental	85,500	91,920	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,864,348	1,148,279	12.95%	1,219,366	13.74%
Contribution to Fund Balance	939,633	1,061,856	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,926,204</b>	<b>\$ 9,926,204</b>	<b>\$ 1,148,279</b>	<b>11.57%</b>	<b>\$ 1,219,366</b>	<b>13.43%</b>
Projected Fund Balance December 31	\$ 8,995,007	\$ 9,117,230				
Estimated Fund Balance as of Report Date			\$ 7,599,155			

# YTD financial report 2015 gwinnettcountry

## FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Service District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 44,364,217	\$ 44,364,217	\$ 44,364,217			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 793,001	1.01%	\$ 894,304	1.19%
Licenses and Permits	701,282	701,282	126,841	18.09%	91,312	12.40%
Intergovernmental	346,938	346,938	27,973	8.06%	21,817	-
Charges for Services	13,831,285	13,831,285	891,748	6.45%	570,979	4.02%
Investment Income	68,438	68,438	23,158	33.84%	5,667	-
Contributions and Donations	250	250	-	0.00%	100	-
Miscellaneous	28,500	28,500	13,275	46.58%	79,992	116.57%
Other Financing Sources	3,220,068	3,220,068	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 96,922,187</b>	<b>\$ 96,922,187</b>	<b>\$ 1,875,996</b>	<b>1.94%</b>	<b>\$ 1,664,171</b>	<b>1.77%</b>
Appropriations:						
Planning and Development	\$ 582,501	\$ 582,501	\$ 93,510	16.05%	\$ 101,884	16.65%
Fire and Emergency Services	94,274,048	93,943,706	12,932,545	13.77%	13,170,367	14.36%
Non-Departmental	920,200	934,654	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	95,460,861	13,026,055	13.65%	13,272,251	14.23%
Contribution to Fund Balance	1,145,438	1,461,326	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 96,922,187</b>	<b>\$ 96,922,187</b>	<b>\$ 13,026,055</b>	<b>13.44%</b>	<b>\$ 13,272,251</b>	<b>14.15%</b>
Projected Fund Balance December 31	\$ 45,509,655	\$ 45,825,543				
Estimated Fund Balance as of Report Date			\$ 33,214,158			

# YTD financial report 2015 gwinnettcountry

## LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 784	19.32%	\$ 784	13.99%
Revenues without Use of Fund Balance	4,059	4,059	784	19.32%	784	13.99%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 24,827</b>	<b>\$ 24,827</b>	<b>\$ 784</b>	<b>3.16%</b>	<b>\$ 784</b>	<b>3.30%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 161	0.65%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 24,827</b>	<b>\$ 24,827</b>	<b>\$ 161</b>	<b>0.65%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Estimated Fund Balance as of Report Date			\$ 798,970			

# YTD financial report 2015 gwinnettcountry

## POLICE SERVICES DISTRICT FUND (106)

The Police Services District Fund is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
	Estimated Fund Balance January 1	\$ 42,534,580	\$ 42,534,580		\$ 42,534,580	
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 6,768,279	12.41%	\$ 3,738,531	7.11%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	606,236	15.24%	389,389	9.01%
Intergovernmental	143,519	143,519	10,389	7.24%	9,473	-
Charges for Services	1,225,119	1,225,119	207,634	16.95%	182,525	14.36%
Fines and Forfeitures	9,929,773	9,929,773	815,565	8.21%	987,682	10.40%
Investment Income	139,301	139,301	36,999	26.56%	11,485	32.25%
Miscellaneous	245,333	245,333	76,848	31.32%	125,043	60.00%
Other Financing Sources	1,610,034	1,610,034	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 8,521,950</b>	<b>8.61%</b>	<b>\$ 5,444,128</b>	<b>5.62%</b>
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 108,372	15.61%	\$ 89,755	12.14%
Police Services	85,370,718	84,892,664	11,737,891	13.83%	12,206,611	13.70%
Recorder's Court	1,473,507	1,486,607	243,962	16.41%	272,693	15.71%
Solicitor General	751,210	751,210	80,906	10.77%	106,207	16.59%
Clerk of Recorder's Court	1,551,194	1,551,194	209,222	13.49%	199,387	14.62%
Non-Departmental	2,919,161	2,913,119	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	92,760,083	92,289,087	12,380,353	13.41%	12,874,653	13.35%
Contribution to Fund Balance	6,197,099	6,668,095	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 12,380,353</b>	<b>12.51%</b>	<b>\$ 12,874,653</b>	<b>13.30%</b>
Projected Fund Balance December 31	\$ 48,731,679	\$ 49,202,675				
Estimated Fund Balance as of Report Date			\$ 38,676,177			



# YTD financial report 2015 gwinnettcountry

## RECREATION FUND (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 16,014,878	\$ 16,014,878	\$ 16,014,878			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 334,898	1.34%	\$ 346,128	1.50%
Intergovernmental	103,477	103,477	8,314	8.03%	6,492	12.29%
Charges for Services	4,015,471	4,015,471	409,542	10.20%	415,891	10.51%
Investment Income	52,375	52,375	11,855	22.63%	2,297	7.89%
Contributions and Donations	2,600	2,600	400	15.38%	-	0.00%
Miscellaneous	2,044,169	2,044,169	334,930	16.38%	297,931	16.60%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,308,870</b>	<b>\$ 31,308,870</b>	<b>\$ 1,099,939</b>	<b>3.51%</b>	<b>\$ 1,068,739</b>	<b>3.70%</b>
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,111,134	\$ 3,845,771	12.36%	\$ 3,601,011	12.54%
Support Services	150,491	150,491	18,230	12.11%	28,771	20.35%
Non-Departmental	15,000	15,586	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,277,211	3,864,001	12.35%	3,629,782	12.58%
Contribution to Fund Balance	3,769	31,659	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,308,870</b>	<b>\$ 31,308,870</b>	<b>\$ 3,864,001</b>	<b>12.34%</b>	<b>\$ 3,629,782</b>	<b>12.57%</b>
Projected Fund Balance December 31	\$ 16,018,647	\$ 16,046,537				
Estimated Fund Balance as of Report Date			\$ 13,250,816			

# YTD financial report 2015 gwinnettcountry

## JIMMY CARTER BOULEVARD TAD FUND (161)

The Jimmy Carter Boulevard TAD Fund (TAD 1) is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gwinnett Village Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015	% Actual to Current Budget	Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Projected Fund Balance December 31	\$ 379,608	\$ 379,608				
Estimated Fund Balance as of Report Date			\$ 379,608			

# YTD financial report 2015 gwinnettcountry

## INDIAN TRAIL TAD FUND (162)

The Indian Trail TAD Fund (TAD 2) is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gwinnett Village Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015	% Actual to	% Actual to
				Current Budget	Actuals YTD as of 2/28/2014
Estimated Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489		
Revenues:					
Taxes	\$ -	\$ -	\$ -	-	\$ -
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Appropriations:					
Planning and Development	\$ -	\$ -	\$ -	-	\$ -
Appropriations without Contribution to Fund Balance	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Projected Fund Balance December 31	\$ 89,489	\$ 89,489			
Estimated Fund Balance as of Report Date			\$ 89,489		

# YTD financial report 2015 gwinnettcountry

## PARK PLACE TAD FUND (163)

The Park Place TAD Fund (TAD 3) is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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## LAKE LUCERNE TAD FUND (164)

The Lake Lucerne TAD Fund (TAD 4) is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015	% Actual to	% Actual to
				Current Budget	Actuals YTD as of 2/28/2014
Estimated Fund Balance January 1	\$ -	\$ -	\$ -		
Revenues:					
Taxes	\$ -	\$ -	\$ -	-	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>
Appropriations:					
Planning and Development	\$ -	\$ -	\$ -	-	\$ -
Appropriations without Contribution to Fund Balance	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>
Projected Fund Balance December 31	\$ -	\$ -			
Estimated Fund Balance as of Report Date			\$ -		

# YTD financial report 2015 gwinnettcountry

## GWINNETT PLACE TAD FUND (165)

The Gwinnett Place TAD Fund (TAD 5) is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015	% Actual to Current Budget	% Actual to
					Actuals YTD as of 2/28/2014
Estimated Fund Balance January 1	\$ -	\$ -	\$ -		
Revenues:					
Taxes	\$ -	\$ -	\$ -	-	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>
Appropriations:					
Planning and Development	\$ -	\$ -	\$ -	-	\$ -
Appropriations without Contribution to Fund Balance	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>
Projected Fund Balance December 31	\$ -	\$ -			
Estimated Fund Balance as of Report Date			\$ -		

# YTD financial report 2015 gwinnettcountry

## SPEED HUMP FUND (003)

The Speed Hump Fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 1,266,109	\$ 1,266,109	\$ 1,266,109			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 244	0.21%	\$ -	0.00%
Investment Income	5,899	5,899	1,159	19.65%	483	13.12%
<b>TOTAL REVENUES</b>	<b>\$ 123,331</b>	<b>\$ 123,331</b>	<b>\$ 1,403</b>	<b>1.14%</b>	<b>\$ 483</b>	<b>0.40%</b>
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 928	0.77%	\$ 2,001	3.20%
Appropriations without Contribution to Fund Balance	121,065	121,065	928	0.77%	2,001	3.20%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 123,331</b>	<b>\$ 123,331</b>	<b>\$ 928</b>	<b>0.75%</b>	<b>\$ 2,001</b>	<b>1.66%</b>
Projected Fund Balance December 31	\$ 1,268,375	\$ 1,268,375				
Estimated Fund Balance as of Report Date			\$ 1,266,584			

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## STREET LIGHTING FUND (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 3,104,749	\$ 3,104,749	\$ 3,104,749			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,884,632	\$ 10,540	0.15%	\$ 18,301	0.27%
Investment Income	8,542	8,542	3,326	38.94%	1,531	25.11%
Miscellaneous	-	-	-	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,893,174	13,866	0.20%	41,176	0.60%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,742,625</b>	<b>\$ 7,742,625</b>	<b>\$ 13,866</b>	<b>0.18%</b>	<b>\$ 41,176</b>	<b>0.55%</b>
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,742,625	\$ 624,196	8.06%	\$ 599,384	8.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,742,625</b>	<b>\$ 7,742,625</b>	<b>\$ 624,196</b>	<b>8.06%</b>	<b>\$ 599,384</b>	<b>8.05%</b>
Projected Fund Balance December 31	\$ 2,255,298	\$ 2,255,298				
Estimated Fund Balance as of Report Date			\$ 2,494,419			



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## AUTHORITY IMAGING FUND (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 2,631,175	\$ 2,631,175	\$ 2,631,175			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 100,777	10.91%	\$ 90,589	11.35%
Investment Income	-	-	430	-	170	9.88%
Revenues without Use of Fund Balance	923,321	923,321	101,207	10.96%	90,759	11.34%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 101,207</b>	<b>10.54%</b>	<b>\$ 90,759</b>	<b>4.77%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 13,011	1.36%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 13,011</b>	<b>1.36%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,594,496	\$ 2,594,496				
Estimated Fund Balance as of Report Date			\$ 2,719,371			

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## CORRECTIONS INMATE FUND (085)

The Corrections Inmate Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 11,849	16.57%	\$ 12,550	18.06%
Miscellaneous	7,700	7,700	1,114	14.47%	1,758	22.54%
<b>TOTAL REVENUES</b>	<b>\$ 79,200</b>	<b>\$ 79,200</b>	<b>\$ 12,963</b>	<b>16.37%</b>	<b>\$ 14,308</b>	<b>18.51%</b>
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 7,766	10.32%	\$ 8,879	10.89%
Appropriations without Contribution to Fund Balance	75,279	75,279	7,766	10.32%	8,879	10.89%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 79,200</b>	<b>\$ 79,200</b>	<b>\$ 7,766</b>	<b>9.81%</b>	<b>\$ 8,879</b>	<b>10.89%</b>
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Estimated Fund Balance as of Report Date			\$ 111,039			

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## CRIME VICTIMS ASSISTANCE FUND (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District Attorney

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 1,321,634	\$ 1,321,634	\$ 1,321,634			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 75,241	7.97%	\$ 71,185	8.16%
Investment Income	-	-	252	-	178	11.53%
Miscellaneous	-	-	317	-	2,323	-
Revenues without Use of Fund Balance	944,147	944,147	75,810	8.03%	73,686	8.44%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,200,382</b>	<b>\$ 1,200,382</b>	<b>\$ 75,810</b>	<b>6.32%</b>	<b>\$ 73,686</b>	<b>5.94%</b>
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 65,984	12.35%	\$ 72,046	14.64%
Solicitor General	665,979	665,979	76,063	11.42%	84,695	11.32%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,200,382</b>	<b>\$ 1,200,382</b>	<b>\$ 142,047</b>	<b>11.83%</b>	<b>\$ 156,741</b>	<b>12.64%</b>
Projected Fund Balance December 31	\$ 1,065,399	\$ 1,065,399				
Estimated Fund Balance as of Report Date			\$ 1,255,397			

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## DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

The District Attorney Federal Asset Sharing Fund accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 360,515	\$ 360,515	\$ 360,515			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 202	100.50%
Investment Income	-	-	31	-	38	7.13%
Revenues without Use of Fund Balance	-	-	31	-	240	32.70%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ 31</b>	<b>0.01%</b>	<b>\$ 240</b>	<b>0.11%</b>
Appropriations:						
District Attorney	\$ 215,000	\$ 215,000	\$ 950	0.44%	\$ 16,391	7.87%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ 950</b>	<b>0.44%</b>	<b>\$ 16,391</b>	<b>7.87%</b>
Projected Fund Balance December 31	\$ 145,515	\$ 145,515				
Estimated Fund Balance as of Report Date			\$ 359,596			

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## E-911 FUND (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 26,730,467	\$ 26,730,467	\$ 26,730,467			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 2,339,027	16.79%	\$ 2,583,851	19.62%
Investment Income	135,320	135,320	26,192	19.36%	27,066	22.00%
Miscellaneous	-	-	777	-	9,005	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	2,365,996	16.82%	2,619,922	19.71%
Use of Fund Balance	5,422,141	5,202,054	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 19,489,773</b>	<b>\$ 19,269,686</b>	<b>\$ 2,365,996</b>	<b>12.28%</b>	<b>\$ 2,619,922</b>	<b>14.68%</b>
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,563,806	\$ 1,903,322	12.23%	\$ 1,738,952	12.12%
Non-Departmental	3,700,000	3,705,880	76,995	2.08%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,489,773</b>	<b>\$ 19,269,686</b>	<b>\$ 1,980,317</b>	<b>10.28%</b>	<b>\$ 1,738,952</b>	<b>9.74%</b>
Projected Fund Balance December 31	\$ 21,308,326	\$ 21,528,413				
Estimated Fund Balance as of Report Date			\$ 27,116,146			

# YTD financial report 2015 gwinnettcountry

## JUVENILE COURT SUPERVISION FUND (030)

The Juvenile Court Supervision Fund accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 7,453	12.90%	\$ 9,260	14.53%
<b>TOTAL REVENUES</b>	<b>\$ 57,784</b>	<b>\$ 57,784</b>	<b>\$ 7,453</b>	12.90%	<b>\$ 9,260</b>	14.53%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 8,366	16.22%	\$ 5,107	8.01%
Appropriations without Contribution to Fund Balance	51,569	51,569	8,366	16.22%	5,107	8.01%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 57,784</b>	<b>\$ 57,784</b>	<b>\$ 8,366</b>	14.48%	<b>\$ 5,107</b>	8.01%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Estimated Fund Balance as of Report Date			\$ 98,770			

# YTD financial report 2015 gwinnettcountry

## POLICE SPECIAL JUSTICE FUND (070)

The Police Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
	Estimated Fund Balance January 1	\$ 2,649,687	\$ 2,649,687		\$ 2,649,687	
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ 29,374	-	\$ 35,880	100.00%
Revenues without Use of Fund Balance	-	-	29,374	-	35,880	100.00%
Use of Fund Balance	1,034,149	1,034,149	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 29,374</b>	<b>2.84%</b>	<b>\$ 35,880</b>	<b>3.21%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 31,362	3.03%	\$ 29,576	2.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 31,362</b>	<b>3.03%</b>	<b>\$ 29,576</b>	<b>2.64%</b>
Projected Fund Balance December 31	\$ 1,615,538	\$ 1,615,538				
Estimated Fund Balance as of Report Date			\$ 2,647,699			

# YTD financial report 2015 gwinnettcounty

## POLICE SPECIAL STATE FUND (072)

The Police Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 2,871,909	\$ 2,871,909	\$ 2,871,909			
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ 65,499	-	\$ 36,380	125.58%
Revenues without Use of Fund Balance	-	-	65,499	-	36,380	125.58%
Use of Fund Balance	880,240	880,240	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 65,499</b>	<b>7.44%</b>	<b>\$ 36,380</b>	<b>4.15%</b>
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 94,900	10.78%	\$ 34,133	3.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 94,900</b>	<b>10.78%</b>	<b>\$ 34,133</b>	<b>3.89%</b>
Projected Fund Balance December 31	\$ 1,991,669	\$ 1,991,669				
Estimated Fund Balance as of Report Date			\$ 2,842,508			



# YTD financial report 2015 gwinnettcountry

## SHERIFF INMATE FUND (090)

The Sheriff Inmate Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 2,327,054	\$ 2,327,054	\$ 2,327,054			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 46,683	8.38%	\$ 88,840	19.41%
Revenues without Use of Fund Balance	556,788	556,788	46,683	8.38%	88,840	19.41%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 46,683</b>	<b>8.36%</b>	<b>\$ 88,840</b>	<b>15.48%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 35,042	6.28%	\$ 39,117	6.81%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 35,042</b>	<b>6.28%</b>	<b>\$ 39,117</b>	<b>6.81%</b>
Projected Fund Balance December 31	\$ 2,325,659	\$ 2,325,659				
Estimated Fund Balance as of Report Date			\$ 2,338,695			

# YTD financial report 2015 gwinnettcounty

## SHERIFF SPECIAL JUSTICE FUND (065)

The Sheriff Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 14,177	-	\$ -	0.00%
Investment Income	-	-	21	-	14	6.03%
Revenues without Use of Fund Balance	-	-	14,198	-	14	6.03%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 14,198</b>	<b>18.93%</b>	<b>\$ 14</b>	<b>0.03%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 75,000	\$ 2,915	3.89%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 2,915</b>	<b>3.89%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Estimated Fund Balance as of Report Date			\$ 272,075			

# YTD financial report 2015 gwinnettcountry

## SHERIFF SPECIAL TREASURY FUND (066)

The Sheriff Special Treasury Fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
	Estimated Fund Balance January 1	\$ 420,724	\$ 420,724		\$ 420,724	
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 62,929	-	\$ 95,027	100.00%
Investment Income	-	-	41	-	59	6.70%
Revenues without Use of Fund Balance	-	-	62,970	-	95,086	99.14%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 62,970</b>	<b>41.98%</b>	<b>\$ 95,086</b>	<b>38.67%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 150,000	\$ 2,700	1.80%	\$ 14,000	5.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 2,700</b>	<b>1.80%</b>	<b>\$ 14,000</b>	<b>5.69%</b>
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Estimated Fund Balance as of Report Date			\$ 480,994			

# YTD financial report 2015 gwinnettcountry

## SHERIFF SPECIAL STATE FUND (067)

The Sheriff Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 139,095	\$ 139,095	\$ 139,095			
Revenues:						
Investment Income	\$ -	\$ -	\$ 12	-	\$ 14	8.54%
Revenues without Use of Fund Balance	-	-	12	-	14	8.54%
Use of Fund Balance	75,000	75,000	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 12</b>	<b>0.02%</b>	<b>\$ 14</b>	<b>0.01%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 64,095	\$ 64,095				
Estimated Fund Balance as of Report Date			\$ 139,107			

# YTD financial report 2015 gwinnettcountry

## STADIUM FUND (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are receipted one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from the Braves ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 1,005,731	\$ 1,005,731	\$ 1,005,731			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 66,461	8.06%	\$ 78,093	9.47%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	-	0.00%	-	0.00%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	866,461	32.96%	478,093	21.73%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,678,596</b>	<b>\$ 2,678,596</b>	<b>\$ 866,461</b>	<b>32.35%</b>	<b>\$ 478,093</b>	<b>17.78%</b>
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 1,642,704	61.33%	\$ 1,623,073	60.36%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,678,596</b>	<b>\$ 2,678,596</b>	<b>\$ 1,642,704</b>	<b>61.33%</b>	<b>\$ 1,623,073</b>	<b>60.36%</b>
Projected Fund Balance December 31	\$ 956,268	\$ 956,268				
Estimated Fund Balance as of Report Date			\$ 229,488			

# YTD financial report 2015 gwinnettcountry

## TREE BANK FUND (040)

The Tree Bank Fund accounts for activities related to the Gwinnett County Buffer, Landscape and Tree Ordinance. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
	Estimated Fund Balance January 1	\$ 181,883	\$ 181,883		\$ 181,883	
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 181,883	\$ 181,883				
Estimated Fund Balance as of Report Date			\$ 181,883			

# YTD financial report 2015 gwinnettcountry

## TOURISM FUND (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Gwinnett Center and parking facility. Hotel-Motel taxes are receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Fund Balance January 1	\$ 7,858,584	\$ 7,858,584	\$ 7,858,584			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 584,301	8.06%	\$ 565,145	8.18%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	396	33.00%	346	4.33%
Revenues without Use of Fund Balance	7,247,884	7,247,884	584,697	8.07%	565,491	8.18%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,618,070</b>	<b>\$ 7,618,070</b>	<b>\$ 584,697</b>	<b>7.68%</b>	<b>\$ 565,491</b>	<b>7.96%</b>
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 938,077	34.87%	\$ 517,978	23.88%
Gwinnett Center Debt	4,928,005	4,928,005	-	0.00%	1,324,703	26.85%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,618,070</b>	<b>\$ 7,618,070</b>	<b>\$ 938,077</b>	<b>12.31%</b>	<b>\$ 1,842,681</b>	<b>25.94%</b>
Projected Fund Balance December 31	\$ 7,488,398	\$ 7,488,398				
Estimated Fund Balance as of Report Date			\$ 7,505,204			

# YTD financial report 2015 gwinnettcountry

## AIRPORT OPERATING FUND (520)

The Airport Operating Fund accounts for the operation and maintenance of the County airport, Briscoe Field.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 776,779	\$ 776,779	\$ 776,779			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 24,417	18.09%	\$ 18,874	13.98%
Miscellaneous - Rents	720,000	720,000	128,635	17.87%	134,957	18.89%
Revenues without Use of Net Position	855,000	855,000	153,052	17.90%	153,831	18.11%
Use of Net Position	87,444	87,444	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 942,444</b>	<b>\$ 942,444</b>	<b>\$ 153,052</b>	<b>16.24%</b>	<b>\$ 153,831</b>	<b>17.87%</b>
Appropriations:						
Transportation*	\$ 942,444	\$ 942,444	\$ 122,970	13.05%	\$ 105,972	12.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 942,444</b>	<b>\$ 942,444</b>	<b>\$ 122,970</b>	<b>13.05%</b>	<b>\$ 105,972</b>	<b>12.31%</b>
Projected Net Position December 31	\$ 689,335	\$ 689,335				
Estimated Net Position as of Report Date			\$ 806,861			

\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.



# YTD financial report 2015 gwinnettcountry

## LOCAL TRANSIT OPERATING FUND (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 542,570	\$ 542,570	\$ 542,570			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 616,050	17.55%	\$ 646,240	17.73%
Investment Income	8,800	8,800	1,194	13.57%	504	4.09%
Miscellaneous	22,000	22,000	3,426	15.57%	7,223	2.64%
Other Financing Sources	4,819,572	4,819,572	803,262	16.67%	665,883	16.67%
Revenues without Use of Net Position	8,361,376	8,361,376	1,423,932	17.03%	1,319,850	16.65%
Use of Net Position	496,913	496,913	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,858,289</b>	<b>\$ 8,858,289</b>	<b>\$ 1,423,932</b>	<b>16.07%</b>	<b>\$ 1,319,850</b>	<b>16.65%</b>
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 4,689	4.39%	\$ 10,933	14.08%
Transportation	8,751,365	8,751,365	77,359	0.88%	640,807	8.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,858,289</b>	<b>\$ 8,858,289</b>	<b>\$ 82,048</b>	<b>0.93%</b>	<b>\$ 651,740</b>	<b>8.27%</b>
Projected Net Position December 31	\$ 45,657	\$ 45,657				
Estimated Net Position as of Report Date			\$ 1,884,454			

# YTD financial report 2015 gwinnettcountry

## SOLID WASTE OPERATING FUND (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
	Estimated Net Position January 1	\$ 11,864,727	\$ 11,864,727		\$ 11,864,727	
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	42,667,577	42,667,577	7,247,566	16.99%	7,146,282	17.72%
Investment Income	202,986	202,986	56,218	27.70%	42,477	11.36%
Miscellaneous	50	50	1	2.00%	686	1372.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,620,613</b>	<b>\$ 43,620,613</b>	<b>\$ 7,303,785</b>	<b>16.74%</b>	<b>\$ 7,189,445</b>	<b>17.36%</b>
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 148,702	9.91%	\$ 199,797	11.61%
Payments to Haulers	40,677,286	40,677,286	3,268,723	8.04%	3,193,682	8.33%
Non-Departmental	-	370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	3,417,425	8.10%	3,393,479	8.47%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 43,620,613</b>	<b>\$ 43,620,613</b>	<b>\$ 3,417,425</b>	<b>7.83%</b>	<b>\$ 3,393,479</b>	<b>8.19%</b>
Projected Net Position December 31	\$ 13,289,908	\$ 13,306,810				
Estimated Net Position as of Report Date			\$ 15,751,087			

\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

# YTD financial report 2015 gwinnettcountry

## STORMWATER OPERATING FUND (590)

This Stormwater Operating Fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 20,466,030	\$ 20,466,030	\$ 20,466,030			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 72,298	0.23%	\$ 81,348	0.26%
Investment Income	48,868	48,868	19,467	39.84%	3,312	8.83%
Miscellaneous	20,150	20,150	482	2.39%	9,939	70.99%
<b>TOTAL REVENUES</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 92,247</b>	<b>0.29%</b>	<b>\$ 94,599</b>	<b>0.31%</b>
Appropriations:						
Planning and Development	\$ 492,356	\$ 471,930	\$ 59,657	12.64%	\$ 67,528	13.87%
Water Resources*	30,584,141	30,584,141	1,126,505	3.68%	2,775,140	13.58%
Non-Departmental	30,000	30,437	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	31,086,508	1,186,162	3.82%	2,842,668	13.57%
Working Capital Reserve	190,561	210,550	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 1,186,162</b>	<b>3.79%</b>	<b>\$ 2,842,668</b>	<b>9.24%</b>
Projected Net Position December 31	\$ 20,656,591	\$ 20,676,580				
Estimated Net Position as of Report Date			\$ 19,372,115			

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## WATER AND SEWER OPERATING FUND (501)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 81,247,801	\$ 81,247,801	\$ 81,247,801			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 35,171,747	11.76%	\$ 36,861,307	12.51%
Investment Income	333,457	333,457	73,389	22.01%	7,779	7.80%
Contributions and Donations	17,870,000	17,870,000	2,966,220	16.60%	2,341,655	19.51%
Miscellaneous	240,000	240,000	75,380	31.41%	95,737	23.70%
<b>TOTAL REVENUES</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 38,286,736</b>	<b>12.06%</b>	<b>\$ 39,306,478</b>	<b>12.80%</b>
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,184,094	\$ 150,432	12.70%	\$ 200,284	16.23%
Water Resources*	297,134,628	296,755,990	41,827,249	14.09%	39,836,705	14.45%
Non-Departmental	50,000	73,398	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	298,013,482	41,977,681	14.09%	40,036,989	14.45%
Working Capital Reserve	19,147,164	19,514,975	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 41,977,681</b>	<b>13.22%</b>	<b>\$ 40,036,989</b>	<b>13.04%</b>
Projected Net Position December 31	\$ 100,394,965	\$ 100,762,776				
Estimated Net Position as of Report Date			\$ 77,556,856			

\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

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## ADMINISTRATIVE SUPPORT FUND (665)

The Administrative Support Fund is used to account for the activities of all central support departments: Information Technology Services, Support Services, Human Resources, Law, Financial Services, with the exception of the Tax Assessor, and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
	Estimated Net Position January 1	\$ 16,076,912	\$ 16,076,912		\$ 16,076,912	
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 6,559,215	16.66%	\$ 8,449,356	16.67%
Investment Income	65,087	65,087	11,743	18.04%	-	0.00%
Miscellaneous	1,424,802	1,424,802	230,420	16.17%	267,074	17.32%
Other Financing Sources	-	-	17,217	-	-	0.00%
Revenues without Use of Net Position	40,860,650	40,860,650	6,818,595	16.69%	8,716,430	16.68%
Use of Net Position	9,626,129	9,395,041	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 50,486,779</b>	<b>\$ 50,255,691</b>	<b>\$ 6,818,595</b>	<b>13.57%</b>	<b>\$ 8,716,430</b>	<b>16.63%</b>
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,468,611	\$ 546,294	12.23%	\$ 452,266	11.11%
Financial Services	7,905,530	7,823,949	1,082,765	13.84%	1,001,641	13.48%
Human Resources	3,359,705	3,354,551	419,059	12.49%	409,762	12.98%
Information Technology	22,328,293	22,280,247	2,563,251	11.50%	6,830,582	26.37%
Law	2,173,320	2,173,320	326,224	15.01%	215,622	11.05%
Support Services	9,523,380	9,423,915	968,112	10.27%	1,034,406	11.28%
Non-Departmental	721,500	731,098	14,257	1.95%	11,930	1.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,486,779</b>	<b>\$ 50,255,691</b>	<b>\$ 5,919,962</b>	<b>11.78%</b>	<b>\$ 9,956,209</b>	<b>19.00%</b>
Projected Net Position December 31	\$ 6,450,783	\$ 6,681,871				
Estimated Net Position as of Report Date			\$ 16,975,545			

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## AUTO LIABILITY FUND (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 2,080,281	\$ 2,080,281	\$ 2,080,281			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 166,665	16.67%	\$ 166,668	16.67%
Investment Income	11,000	11,000	2,659	24.17%	1,867	18.98%
Revenues without Use of Net Position	1,011,000	1,011,000	169,324	16.75%	168,535	16.69%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 169,324</b>	<b>16.68%</b>	<b>\$ 168,535</b>	<b>16.02%</b>
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 114,633	11.29%	\$ 36,637	3.48%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 114,633</b>	<b>11.29%</b>	<b>\$ 36,637</b>	<b>3.48%</b>
Projected Net Position December 31	\$ 2,076,009	\$ 2,076,009				
Estimated Net Position as of Report Date			\$ 2,134,972			

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## FLEET MANAGEMENT FUND (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 2,302,754	\$ 2,302,754	\$ 2,302,754			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 711,292	11.96%	\$ 899,293	14.25%
Miscellaneous	282,000	282,000	258,753	91.76%	4,636	1.56%
<b>TOTAL REVENUES</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 970,045</b>	<b>15.57%</b>	<b>\$ 903,929</b>	<b>13.68%</b>
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,082,143	\$ 797,794	13.12%	\$ 897,101	14.87%
Non-Departmental	-	509	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,082,652	797,794	13.12%	897,101	14.87%
Working Capital Reserve	122,657	145,973	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 797,794</b>	<b>12.81%</b>	<b>\$ 897,101</b>	<b>13.57%</b>
Projected Net Position December 31	\$ 2,425,411	\$ 2,448,727				
Estimated Net Position as of Report Date			\$ 2,475,005			

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## GROUP SELF-INSURANCE FUND (605)

The Group Self-Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 34,645,009	\$ 34,645,009	\$ 34,645,009			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 6,427,594	14.44%	\$ 5,868,139	14.40%
Investment Income	144,605	144,605	42,167	29.16%	24,014	16.31%
Miscellaneous	-	-	203	-	320	-
Revenues without Use of Net Position	44,664,270	44,664,270	6,469,964	14.49%	5,892,473	14.41%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,627,347</b>	<b>\$ 48,627,347</b>	<b>\$ 6,469,964</b>	<b>13.31%</b>	<b>\$ 5,892,473</b>	<b>12.25%</b>
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 6,965,944	14.33%	\$ 4,738,267	9.85%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,627,347</b>	<b>\$ 48,627,347</b>	<b>\$ 6,965,944</b>	<b>14.33%</b>	<b>\$ 4,738,267</b>	<b>9.85%</b>
Projected Net Position December 31	\$ 30,681,932	\$ 30,681,932				
Estimated Net Position as of Report Date			\$ 34,149,029			



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## RISK MANAGEMENT FUND (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 13,938,384	\$ 13,938,384	\$ 13,938,384			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 417,358	16.67%	\$ 583,334	16.67%
Investment Income	96,000	96,000	17,967	18.72%	24,779	17.16%
Miscellaneous	-	-	1,303	-	1,584	-
Revenues without Use of Net Position	2,600,142	2,600,142	436,628	16.79%	609,697	16.73%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,914,642</b>	<b>\$ 6,914,642</b>	<b>\$ 436,628</b>	<b>6.31%</b>	<b>\$ 609,697</b>	<b>8.89%</b>
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 3,058,371	44.23%	\$ 3,030,091	44.19%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,914,642</b>	<b>\$ 6,914,642</b>	<b>\$ 3,058,371</b>	<b>44.23%</b>	<b>\$ 3,030,091</b>	<b>44.19%</b>
Projected Net Position December 31	\$ 9,623,884	\$ 9,623,884				
Estimated Net Position as of Report Date			\$ 11,316,641			

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## WORKERS' COMPENSATION FUND (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 2/28/2015	Actuals YTD as of 2/28/2015		Actuals YTD as of 2/28/2014	% Actual to 2/28/2014 Budget
Estimated Net Position January 1	\$ 8,910,199	\$ 8,910,199	\$ 8,910,199			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 366,667	16.67%	\$ 668,931	16.72%
Investment Income	40,000	40,000	17,671	44.18%	11,396	17.33%
Miscellaneous	-	-	-	-	42	-
Revenues without Use of Net Position	2,240,000	2,240,000	384,338	17.16%	680,369	16.73%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 384,338</b>	<b>8.90%</b>	<b>\$ 680,369</b>	<b>10.79%</b>
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 611,916	14.18%	\$ 499,553	7.93%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 611,916</b>	<b>14.18%</b>	<b>\$ 499,553</b>	<b>7.93%</b>
Projected Net Position December 31	\$ 6,833,578	\$ 6,833,578				
Estimated Net Position as of Report Date			\$ 8,682,621			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 02/28/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>E-911 Fund (095)</b>						
Use of Fund Balance	\$ 5,422,141	\$ 5,202,054	\$ (220,087)	To adjust budget for 90 day job vacancies	\$ (88,968)	\$ (220,087)
<i>Total: E-911 Fund</i>			(220,087)		(88,968)	(220,087)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	9,626,129	9,395,041	(231,088)	To adjust budget for 90 day job vacancies	(100,264)	(231,088)
<i>Total: Administrative Support Fund</i>			(231,088)		(100,264)	(231,088)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (451,175)</b>		<b>\$ (189,232)</b>	<b>\$ (451,175)</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**  
**As of 02/28/2015**

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Transportation	\$ 16,486,993	\$ 16,334,296	\$ (152,697)	To adjust budget for 90 day job vacancies	\$ (32,612)	\$ (152,697)
Police Services	5,465,614	5,428,186	(37,428)	To adjust budget for 90 day job vacancies	(9,275)	(37,428)
Corrections	13,376,297	13,337,000	(39,297)	To adjust budget for 90 day job vacancies	-	(80,197)
				Transfer from Non-departmental: Inmate Medical Reserve	-	40,900
				Total: Corrections	-	(39,297)
Community Services	5,572,992	5,554,209	(18,783)	To adjust budget for 90 day job vacancies	-	(18,783)
Community Services - Elections	1,902,553	1,897,909	(4,644)	To adjust budget for 90 day job vacancies	-	(4,644)
Juvenile Court	6,414,973	6,749,473	334,500	Transfer from Non-departmental: Court Reporters Reserve	-	86,800
				Transfer from Non-departmental: Indigent Defense Reserves	-	208,500
				Transfer from Non-departmental: Inmate Medical Reserve	(900)	-
				Transfer from Non-departmental: Court Interpreter's Reserve	-	39,200
				Total: Juvenile Court	(900)	334,500
Sheriff	75,228,755	75,866,855	638,100	Transfer from Non-Departmental: Inmate Medical Reserve	-	638,100
Judiciary	17,622,406	20,494,006	2,871,600	Transfer from Non-departmental: Court Reporters Reserve	-	848,900
				Transfer from Non-departmental: Indigent Defense Reserve	-	1,847,300
				Transfer from Non-departmental: Court Interpreter's Reserve	-	175,400
				Total: Judiciary	-	2,871,600
Probate Court	2,150,318	2,178,618	28,300	Transfer from Non-departmental: Indigent Defense Reserve	-	26,800
				Transfer from Non-departmental: Court Interpreter's Reserve	1,000	1,500
				Total: Probate Court	1,000	28,300
Solicitor General	3,590,357	3,596,157	5,800	Transfer from Non-departmental: Indigent Defense Reserve	-	5,800
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	1,221,000	(679,000)	Transfer to Corrections	-	(40,900)
				Transfer to Sheriff	-	(638,100)
				Transfer to Juvenile Court	900	-
				Total: Prisoner Medical Reserve	900	(679,000)
Other Post-Employment Benefit Reserve	-	6,201	6,201	To adjust budget for 90 day job vacancies	891	6,201
Indigent Defense Reserve	6,000,000	3,917,400	(2,082,600)	Transfer to Juvenile Court	-	(208,500)
				Transfer to Judiciary	-	(1,847,300)
				Transfer to Probate Court	-	(26,800)
				Total: Indigent Defense Reserve	-	(2,082,600)
Court Reporter's Reserve	2,200,000	1,258,500	(941,500)	Transfer to Juvenile Court	-	(86,800)
				Transfer to Judiciary	-	(848,900)
				Transfer to Solicitor General	-	(5,800)
				Total: Court Reporter's Reserve	-	(941,500)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Interpreter's Reserve	560,000	343,900	(216,100)	Transfer to Juvenile Court	-	(39,200)
				Transfer to Judiciary	-	(175,400)
				Transfer to Probate Court	(1,000)	(1,500)
				Total: Court Interpreter's Reserve	(1,000)	(216,100)
Pension Reserve	-	3,198	3,198	To adjust budget for 90 day job vacancies	1,362	3,198
Total Non-Departmental			(3,909,801)		2,153	(3,909,801)
Contribution to Fund Balance	297,447	581,797	284,350	To adjust budget for 90 day job vacancies	39,634	284,350
<i>Total: General Fund</i>						
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,224,013	6,109,927	(114,086)	To adjust budget for 90 day job vacancies	(42,761)	(114,086)
Police Services	2,677,058	2,662,501	(14,557)	To adjust budget for 90 day job vacancies	-	(14,557)
Non-Departmental	85,500	91,920	6,420	To adjust budget for 90 day job vacancies	3,816	6,420
Contribution to Fund Balance	939,633	1,061,856	122,223	To adjust budget for 90 day job vacancies	38,945	122,223
<i>Total: Development and Enforcement Services District Fund</i>						
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	94,274,048	93,943,706	(330,342)	To adjust budget for 90 day job vacancies	(25,469)	(330,342)
Non-Departmental	920,200	934,654	14,454	To adjust budget for 90 day job vacancies	545	14,454
Contribution to Fund Balance	1,145,438	1,461,326	315,888	To adjust budget for 90 day job vacancies	24,924	315,888
<i>Total: Fire and Emergency Services District Fund</i>						
<b>Police Services District Fund (106)</b>						
Police Services	85,370,718	84,892,664	(478,054)	To adjust budget for 90 day job vacancies	(99,311)	(486,654)
				Transfer from Non-departmental: Inmate Medical Reserve	-	8,600
				Total: Police Services	(99,311)	(478,054)
Recorder's Court	1,473,507	1,486,607	13,100	Transfer from Non-departmental: Indigent Defense Reserve	-	4,300
				Transfer from Non-departmental: Court Interpreter's Reserve	-	8,800
				Total: Recorder's Court	-	13,100
				Non-Departmental	2,919,161	2,913,119
				Transfer to Recorder's Court - From Indigent Defense Reserve	-	(4,300)
				Transfer to Police Services - From Court Interpreter's Reserve	-	(8,800)
				Transfer to Police Services - From Inmate Medical Reserve	-	(8,600)
				Total: Non-Departmental	2,126	(6,042)
Contribution to Fund Balance	6,197,099	6,668,095	470,996	To adjust budget for 90 day job vacancies	97,185	470,996
<i>Total: Police Services District Fund</i>						

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	31,139,610	31,111,134	(28,476)	To adjust budget for 90 day job vacancies	(9,517)	(28,476)
Non-Departmental	15,000	15,586	586	To adjust budget for 90 day job vacancies	203	586
Contribution to Fund Balance	3,769	31,659	27,890	To adjust budget for 90 day job vacancies	9,314	27,890
<i>Total: Recreation Fund</i>						
			-		-	-
<b>E-911 Fund (095)</b>						
Police Services	15,789,773	15,563,806	(225,967)	To adjust budget for 90 day job vacancies	(92,078)	(225,967)
Non-Departmental	3,700,000	3,705,880	5,880	To adjust budget for 90 day job vacancies	3,110	5,880
<i>Total: E-911 Fund</i>						
			(220,087)		(88,968)	(220,087)
<b>Solid Waste Operating Fund (595)</b>						
Support Services	1,518,146	1,500,874	(17,272)	To adjust budget for 90 day job vacancies	-	(17,272)
Non-Departmental	-	370	370	To adjust budget for 90 day job vacancies	-	370
Working Capital Reserve	1,425,181	1,442,083	16,902	To adjust budget for 90 day job vacancies	-	16,902
<i>Total: Solid Waste Operating Fund</i>						
			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Water Resources	492,356	471,930	(20,426)	To adjust budget for 90 day job vacancies	-	(20,426)
Non-Departmental	30,000	30,437	437	To adjust budget for 90 day job vacancies	-	437
Working Capital Reserve	190,561	210,550	19,989	To adjust budget for 90 day job vacancies	-	19,989
<i>Total: Stormwater Operating Fund</i>						
			-		-	-
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,196,665	1,184,094	(12,571)	To adjust budget for 90 day job vacancies	-	(12,571)
Water Resources	297,134,628	296,755,990	(378,638)	To adjust budget for 90 day job vacancies	(124,324)	(378,638)
Non-Departmental	50,000	73,398	23,398	To adjust budget for 90 day job vacancies	6,898	23,398
Working Capital Reserve	19,147,164	19,514,975	367,811	To adjust budget for 90 day job vacancies	117,426	367,811
<i>Total: Water and Sewer Operating Fund</i>						
			-		-	-
<b>Administrative Support Fund (665)</b>						
County Administration	4,475,051	4,468,611	(6,440)	To adjust budget for 90 day job vacancies	-	(6,440)
Financial Services	7,905,530	7,823,949	(81,581)	To adjust budget for 90 day job vacancies	(31,891)	(81,581)
Human Resources	3,359,705	3,354,551	(5,154)	To adjust budget for 90 day job vacancies	-	(5,154)
Information Technology	22,328,293	22,280,247	(48,046)	To adjust budget for 90 day job vacancies	(23,889)	(48,046)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Support Services	9,523,380	9,423,915	(99,465)	To adjust budget for 90 day job vacancies	(50,828)	(99,465)
Non-Departmental	721,500	731,098	9,598	To adjust budget for 90 day job vacancies	6,344	9,598
<i>Total: Administrative Support Fund</i>			(231,088)		(100,264)	(231,088)
<b>Fleet Management (610)</b>						
Support Services	6,105,968	6,082,143	(23,825)	To adjust budget for 90 day job vacancies	-	(23,825)
Non-Departmental	-	509	509	To adjust budget for 90 day job vacancies	-	509
Working Capital Reserve	122,657	145,973	23,316	To adjust budget for 90 day job vacancies	-	23,316
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (451,175)</b>		<b>\$ (189,232)</b>	<b>\$ (451,175)</b>

# GWINNETT COUNTY, GEORGIA

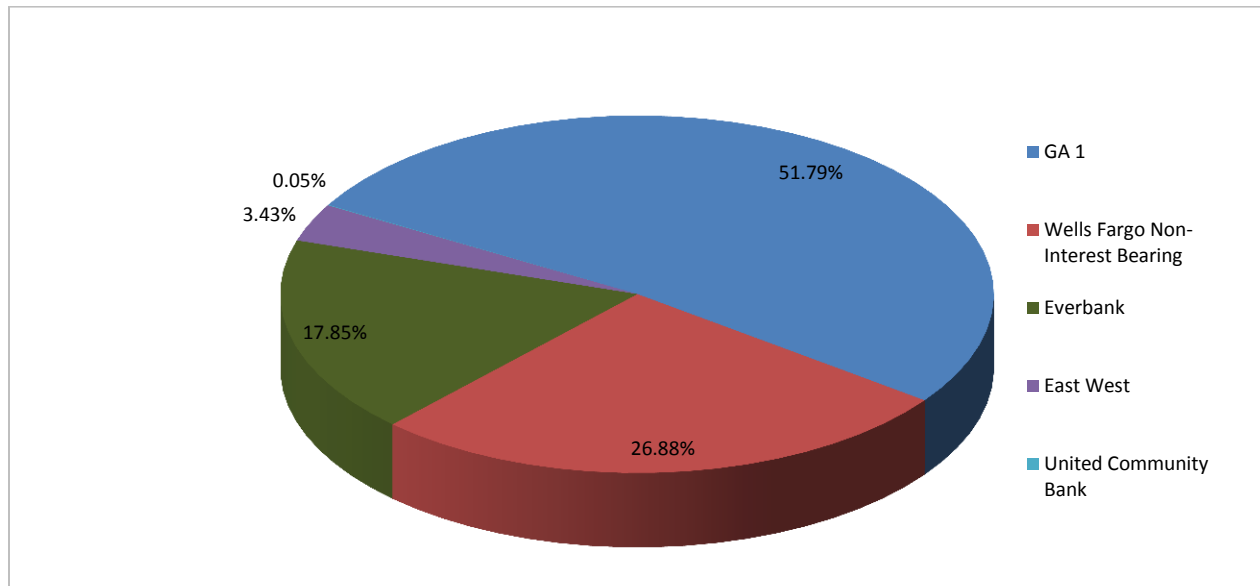
*Investment Update as of  
December 31, 2014*

## *Financial Position as of December 31, 2014*

As of the report date, the County is managing \$1,299,947,137 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds internally managed in Financial Services. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 533,670,951	41.05%
Non-Interest Bearing	196,212,084	15.09%
Bond Portfolio	40,053,965	3.09%
Investment Portfolio	530,010,137	40.77%
<b>Total</b>	<b>\$ 1,299,947,137</b>	<b>100.00%</b>

## Liquidity Portfolio



Liquidity balances include interest bearing accounts at the State of Georgia (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network.



## GWINNETT COUNTY, GEORGIA

*Investment Update as of*

*December 31, 2014*

<b>12/31/2014</b>	<b>% Liquidity Portfolio</b>	<b>\$ Liquidity Portfolio</b>	<b>Average Yield %</b>
Money Market, Interest Bearing	3.36	24,488,107	0.26
State GA1	51.79	378,021,569	0.15
Certificates of Deposit	17.97	131,161,275	0.98
Non-Interest Bearing (WF)	26.88	196,212,084	0.00
<b>Total</b>	<b>100.00</b>	<b>729,883,035</b>	<b>(*) 0.36</b>

\*Excludes non-interest bearing from the yield calculation.

At December 31, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .36% compared to .21% at December 31, 2013.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and the State Local Government Investment Pool (GA1) + 10 basis points. As of December 31, the WAC [.36%] exceeded the S&P GIP Gov benchmark [.19%] by 17 basis points [.17%]. The WAC exceeded benchmark #2 [.25%] by 11 basis points [.11%]. The average return in excess of these two benchmarks equaled \$734,289 on an annualized basis.

At December 31, bank deposits held by EverBank, United Community Bank (UCB), East West Bank and Wells Fargo Bank (WF) totaled \$351,861,465. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

At December 31, 2014, bank deposits totaling \$219,830,764 required pledged collateral of \$241,813,840. Investment securities held by two custodians as collateral totaled \$242,873,040.

### Bond Portfolio

Balances in the Bond Portfolio decreased slightly to \$40,053,965 at December 31, 2014 from \$40,238,255 at December 31, 2013. The Bond Portfolio represented 3.09% of the Total Portfolio at December 31, 2014. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

### Investment Portfolio

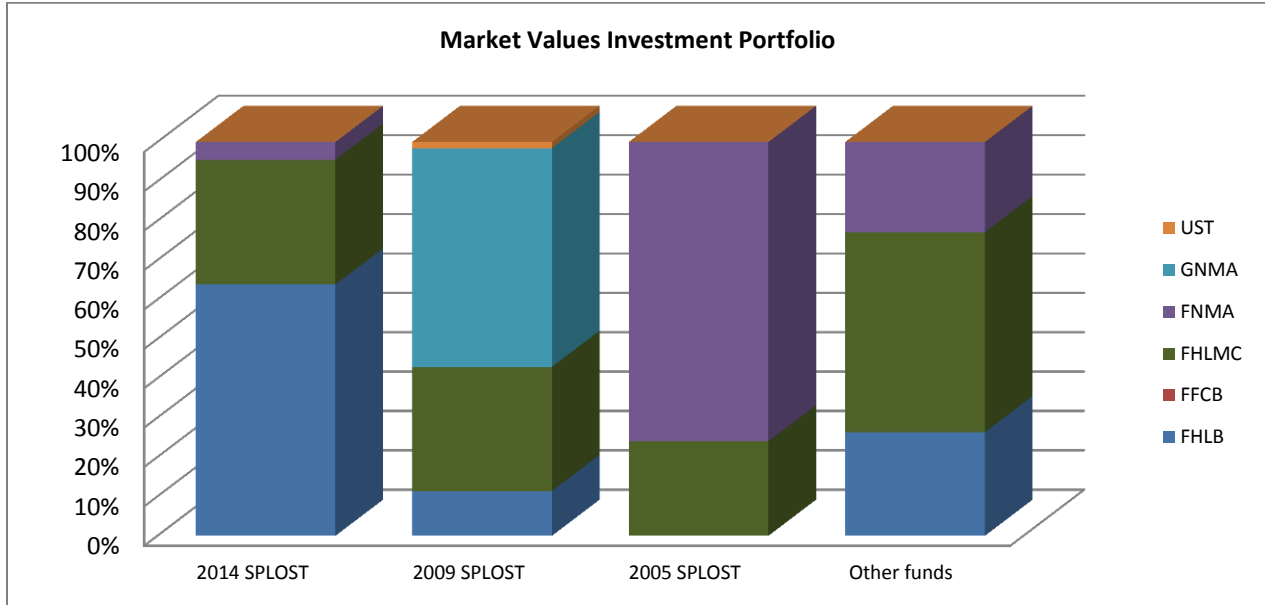
The nominal value of Investment Securities at December 31, 2014 was \$530,010,137 compared to \$487,872,217 at December 31, 2013. Of the \$42 million increase in nominal value of Investment Securities in 2014 over 2013, \$35 million was in Operating Funds and \$7 million in Sales Tax Funds. Sales Tax 2009 saw a decrease of \$18 million in nominal value due to sales while Sales Tax 2014 saw an increase of \$25 million.

Investment securities held for Operating funds, 2005 SPLOST, 2009 SPLOST, and 2014 SPLOST funds represented 40.77% of the Total Portfolio at December 31, 2014 compared to 54.09% at December 31, 2013.

# GWINNETT COUNTY, GEORGIA

*Investment Update as of  
December 31, 2014*

For the year ended December 31, 2014, bank and investment income earned among all funds totaled \$6,308,536 and of this total, sales tax funds earned \$2,725,718. For the same period 2013, bank and investment income earned among all funds totaled \$4,175,014, and of this total, sales tax funds earned \$2,054,021.



At December 31, 2014, the market value of the Investment Portfolio totaled \$531.1 million and included internally managed funds and funds managed by Atlanta Capital Investment Managers. Atlanta Capital manages a portion of the operating funds as well as the 2005, 2009, and 2014 Sales Tax Portfolios, and has a total market value of \$147.5 million.

Portfolio	2014 YTD Market Value	2014 YTD Nominal Values	Yield to Maturity
Operating	\$258,872,824	\$259,142,616	1.31%
Operating (ACM Managed)	16,463,474	16,354,616	0.60%
Operating (Internally Managed)	242,409,350	242,788,000	1.37%
2014 Sales Tax - Total	25,740,034	25,539,719	1.11%
2014 Sales Tax (ACM Managed)	9,405,032	9,239,719	1.10%
2014 Sales Tax (Internally Managed)	16,335,002	16,300,000	1.12%
2009 Sales Tax – Total	246,408,510	245,248,097	1.06%
2009 Sales Tax (ACM Managed)	121,324,989	119,393,097	1.10%
2009 Sales Tax (Internally Managed)	125,083,521	125,855,000	1.03%
2005 Sales Tax (ACM Managed)	79,904	79,705	0.50%
<b>Total</b>	<b>\$531,101,272</b>	<b>\$530,010,137</b>	

# GWINNETT COUNTY, GEORGIA

*Investment Update as of  
December 31, 2014*

## State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$378,021,569 and bond funds totaling \$40,053,965 representing a total of \$418,075,534 invested with the State Local Government Investment Pool (GA1) managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of this pool accounts for only 3.98% of the \$10.5 billion managed by OTFS. The current yield at December 31, 2014 was 0.15%, compared to 0.12% at December 31, 2013.

## Future Actions

Public Trust Advisors has been approved to manage up to \$100 million in Sales Tax 2014 funds, but as of December 31 no securities have been purchased. Staff has approved the purchase of up to \$10 million per month, and will evaluate Public Trust's performance as the year progresses. Although U.S. Treasury yields and interest rates on eligible federal agency securities are still very low, staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

